

Awards



The California Society of Municipal Finance Officers (CSMFO) presented an award of Excellence in Operational Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2002.

In order to receive this award, a governmental unit must publish an outstanding budget document that reflects program criteria and the underlying budgeting process through which the budget is implemented.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

Awards



The California Society of Municipal Finance Officers (CSMFO) presented an award of Merit in Public Communication Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2002.

The purpose of the award is to recognize any aspect of the budget documents or materials prepared for the budget review process that especially facilitates public awareness and understanding of the jurisdiction's budget.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

Glossary and Acronyms

Accountability- Extent to which one is responsible to a higher authority – legal or organizational – for one's actions in society or within one's particular organizational position.

Adjusted Budget- The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the years and prior year encumbrances.

Administrative Overhead- Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations, and ancillary services.

Adopted Budget- The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

Appropriation- An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

Budget- A financial plan serving as a pattern for and control over future operations - any estimate of future costs or plan for the utilization of the workforce, material or other resources.

Bureau- A unit of organization within a department that may be subdivided into divisions.

Capital Improvements- Construction or major repair of City facilities or buildings.

Capital Improvement Program- A plan for Capital expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

Capital Outlay- The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Charter-mandated- As legally required by the City's Charter, which is the document that spells out the purposes and powers of the City.

Debt Service- The cost of paying the principal and interest on borrowed money according to a predetermined schedule.

Department- An organizational unit that may be subdivided into bureaus.

Division- An organizational unit within a bureau that may be subdivided into sections.

Encumbrance- The money allocated for payment of goods/services contracted for but not yet received.

Enterprise Fund- A fund used to account for the City's ongoing activities, which are similar to those found in the private sector in that they are structured to be self-supporting, e.g. gas, airport, towing, etc.

Estimated Actuals/FY 03 Estimated- Anticipated year-end totals for the current fiscal year for expenditures and revenues. These amounts may be larger than the Adopted Budget due to mid-year budget adjustments and prior year encumbrances, which are not included in the Adopted Budget.

Estimated Carryover- Funds carried over from prior-years for multi-year grants and projects.

Expenditures- The cost for personnel, materials and equipment required for a department to deliver services.

Fiscal Year- A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

Glossary and Acronyms

Fringe Benefits- Any of a variety of nonwage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

Full-Time Equivalent (FTE) - 2,088 employee-work hours, or the equivalent of a full-time position for one year.

Fund- An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities or to attain certain objectives.

Fund Balance- The net effect of current assets less current liabilities at any given point in time.

General Fund- A fund which accounts for tax and other general purpose revenues, e.g., sales taxes, property taxes, fines, interest, etc. and records the transactions of general governmental services, e.g., police, fire, library, parks and public works.

Internal Services- The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems, risk management, etc.)

Internal Service Fund- A fund used to finance and account for goods and services provided by one City department to other City departments.

Memorandum of Understanding (MOU)- Agreement between mutual parties such as between City departments or between the City and employee organizations.

Miscellaneous Skill Pays- Additional compensation specific to police officers who qualify annually for firearm skill and physical fitness, as well as specialized pay for field training officers and one-officer patrol.

Mission- A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

Non-Personal Services- The costs of utilities, materials and supplies, services and other non-labor costs.

Objective- A specific statement describing a result to be achieved in support of a department's goals.

One-time- Program expenditures or sources of revenue that are irregular or occasional.

Ongoing- Program expenditures or sources of revenue that are recurring or continuous.

Performance Measures- Specific quantitative (outputs) or qualitative (outcomes) measures of work performed within an activity or program.

Personal Services- The costs of labor, including salaries and fringe benefits.

Personnel- Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents. (Example: Two half-time positions equal one full-time equivalent.)

Prior Year Encumbrances (PYE)- Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

Redevelopment Agency- Oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Long Beach, which is governed by a seven-member Board appointed by the Mayor and approved by the City Council.

Glossary and Acronyms

Resources- Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Return on Assets (ROA)- This is a measure of how effective the City is at putting its assets to work. The ROA is a test of asset utilization - how much revenue the City has earned on the total assets it has in property, infrastructure, facilities and other equipment.

Revenues- The historical and estimated yield of taxes and other sources of income that a government unit collects and receives for public use.

Salary Savings- Budget amount to be saved by departments during the fiscal year through Salaries, Wages and Benefits (mostly through retirements and maintaining vacancies).

Special Revenue Fund- A fund used to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specific purposes.

Structural Deficit- A fiscal imbalance created when estimated long-term, ongoing costs exceed the City's capacity to generate long-term, ongoing revenues.

Structural Reductions- A measure that either decreases or eliminates an ongoing cost, or generates ongoing, recurring revenue for the City.

Subsidiary Agency Fund- A fund used to account for resources and assets where the City is acting as an agent for other governmental units, private organizations or individuals.

Three-Year Financial Strategic Plan- A plan developed by City staff and endorsed by the City Council, based upon the community's service priorities, designed to guide cost reductions and revenue increases to address the City's structural deficit over the next three years.

Tidelands Funds- The Tidelands Operating Funds are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the Tidelands area. The Tidelands Oil Revenue Fund is used to account for the proceeds from oil operations within the Tidelands area. The Subsidence Fund is used to account for the accumulation of resources needed to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

Transparency- The availability of information to the general public about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

User Charges/Fees- The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Glossary and Acronyms

AB	Assembly Bill
ADA	Americans with Disabilities Act
AQMD	Air Quality Management District
BEP	Budget Evaluation Process
BTD	Business Technology Division
CACOD	Citizens Advisory Commission on Disabilities
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COPS	Community Oriented Policing
CPI	Consumer Price Index
CUPA	Certified Unified Program Agency
CVB	Convention and Visitors Bureau
DOT	Department of Transportation
ECOC	Emergency Communications and Operations Center
FTE	Full-Time Equivalent
FY	Fiscal Year
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LBUSD	Long Beach Unified School District
LNG	Liquefied Natural Gas
MOU	Memorandum of Understanding
NC	Non-Career
NCL	National Civic League
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Act
PAL	Police Athletic League
PBAI	Parking and Business Area Improvement
PCA	Public Corporation for the Arts
PMI	Performance Management Initiatives
PUC	Public Utilities Commission
PYE	Prior Year Encumbrances
RDA	Redevelopment Agency
RLA	Rancho Los Alamitos
ROA	Return on Assets
SAP	Special Advertising and Promotions Fund
SCE	Southern California Edison
SERRF	South East Resource Recovery Facility
TOT	Transient Occupancy Tax
UUT	Utility Users Tax
VLF	Vehicle License Fee

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